

871—23.37(96) Adjustments and refunds of contributions.

23.37(1) Contribution reports, when once submitted, shall not be returned to employers for correction. Whenever any employer discovers that the contribution report submitted is incorrect resulting in overpayment of contributions due and owing, such employer may file an application for credit allowance or refund. If the department discovers that the contribution report submitted by any employer is incorrect resulting in overpayment of contribution, it may on its own initiative refund or make a credit allowance. No refund or credit allowance will be made after three years from the date on which the overpayment was made. The application (Employer's Wage Adjustment Report, Form 68-0061) shall be furnished by the department and shall show corrections to the individual wage amounts, corrections to the report grand totals (total wages, taxable wages and contribution), and a full explanation for the adjustment. Adjustment shall be made by the department in the form of credit allowance or refund as provided in subrule 23.37(3) equal to that portion of contributions erroneously paid which exceeds the benefits paid to claimants as a direct result of the employer's erroneous report.

23.37(2) If the contribution and wage report first submitted by an employer understates the amount of wages paid for a given period, such employer shall file a supplemental report or Employer's Wage Adjustment Report, Form 68-0061, for the period and make remittance covering all additional contributions due and owing for the period on the unreported wages and interest.

a. If it is apparent, upon examination of any regular or supplemental contribution report or Employer's Wage Adjustment Report, Form 68-0061, that a greater contribution than is required by law has been paid, the department may, within three years from the date of such overpayment, make an adjustment and issue a credit adjustment memorandum for such overpayment.

b. If it is not apparent from the examination of any regular or supplemental contribution report or Employer's Wage Adjustment Report, Form 68-0061, that a contribution greater than that required by law has been made, any employer or employing unit claiming a credit adjustment shall file with the department a written application for such adjustment within three years from the date on which such overpayment was made. Such credit adjustment shall be granted only after a review of the application which shall set forth such information in the matter as may be required. If, after such review, the adjustment is found to be in order, the department shall issue a credit adjustment memorandum or refund for the overpayment.

23.37(3) Each credit adjustment memorandum issued shall be mailed to the employer at the last-known address. The employer may attach the memorandum to the contribution and wage report to the department for a future reporting period following receipt of the memorandum. The amount of the credit memo will be deducted from the contributions in the employer's account and credited to a credit memo outstanding account until the credit memo is used or canceled in accordance with these rules. Upon receipt by the department, the credit memorandum will be applied against contributions due for the period covered by the contribution report to which the memorandum is attached and the account will be adjusted accordingly. If the employer fails to utilize the credit memorandum issued to it as provided above, the department shall, three years from the date of issuance, cancel the credit and redeposit the amount of the credit to the employer's reserve balance. The department, upon request of the employer or employing unit or upon its own initiative, may issue an order directing refund of the overpayment. The state comptroller is responsible for the issuance of the warrant.

23.37(4) When an employer requests a refund or credit of contributions paid due to an erroneous reporting of wages, the refund or credit shall be reduced by the amount of benefits paid and charged to the employer as a result of the erroneous wages.

23.37(5) All grounds and facts alleged in support of a claim for refunds or credit shall be clearly set forth. The employing unit shall furnish such proof in support of the claim as may be reasonably necessary at the discretion of the department to support the validity and the amount of the claim and the fact that the employing unit making the application for refund or credit is legally entitled to it.